

2003 Single Audit Findings

Financial Statement Findings

Segregation of duties	40
Lack internal control over capital assets	17
Lack of internal control over payroll	14
Bank reconciliations	14
Accounting entries not made/incorrectly	9
Lack of GFAAG	8
Budget	7
Lack of documentation for expenditures	6
Inter-fund borrowing	5
Lack of internal control over federal grants	5
Improper rates paid for salaries	5
Staffing	4
Deficit	3
Procedures for cash and accounts payable	3
Bidding	2
EFT – check disbursements	2
Reconciliation of program expenditures	2
Pupil accounting	2
Fringe benefit allocation	2
Personnel expenditures not reviewed	2
Bond expenditure procedures	2
Timely request for reimbursements	1
Procurement card internal controls	1
Property tax revenue included in general fund	1
Inappropriate investments	1
No contract for bus services	1
No procedure for Trust and Agency Funds	1
Employee vacation policy	1

Title I

Timesheets/logs not documented	51
Lack of supporting documentation	16
Cash management excess of 30-day cash needs	8
Segregation of duties	7
Comparability analysis	7
Building allocation	7
Professional development – school identified for improvement	5
Personnel expenditures not reviewed	3
Budget	2
Supplant	2
Non-public participation	2
Inappropriate expenditures	1
Lack of parental involvement	1
Expenditures outside grant period	1
Carryover without waiver	1

District set-asides	1
Eligible attendance areas	1
No inventory	1
Monitoring	1

Special Education

Timesheets/logs not documented	40
Expenditures paid outside/not supported/documented	3
Monitoring	2
Maintenance of effort	2
Payroll allocation	1
No inventory	1
Non-public participation	1

Title II – Improving Teacher Quality

Timesheets/logs not documented	19
Lack of documentation	3
Allowability of grant expenditures	1
Non-public participation	1
Lack of parental involvement	1

Food and Nutrition

Eligibility documentation/verification/income verification not present	12
Applications not certified	8
District's on-site reviews not timely	4
Production records	2
Bidding	2
Cash deposit process	2
Didn't count reimbursable meals at point of sale	2
Segregation of duties	1
Suspension and debarment	1
Unallowable activities	1
Price comparison	1
Indirect cost rate	1
No menus	1

School Renovation

Davis Bacon Act	5
Suspension and Debarment	5
Lack of documentation	3
Bidding	3
Segregation of duties	2
Cash management excess of 30-day cash needs	2
Budget	2
Non-public participation	2
Timesheets/logs not documented	2
Professional development	1
Monitoring	1

Expenditure reporting	1
Expenditures outside grant period	1
Lack of parental involvement	1

Reading First

Timesheets/logs not documented	3
Lack of documentation	1
Suspension and Debarment	1
Wrong grade spans	1

Medicaid (MDCH)

SAS-70	6
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Vocational Education (MDCD)

Timesheets/ logs not documented	3
Supporting documentation	1
Suspension and debarment	1
Supplanting	1

Workforce Investment Act (WIA) (MDCD)

Timesheets/logs not documented	2
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Title V

Timesheets/logs not documented	2
Supporting documentation	1
Suspension and debarment	1

Even Start

Timesheets/logs not documented	1
Staff qualifications	1

Comprehensive School Reform

Expenditures not segregated	1
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Technology Literacy

Timesheets/logs not documented	1
Segregation of duties	1
Bank reconciliations	1

Drug Free Schools

Cash management excess of 30-day cash needs	1
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Adult Education (MDCD)

Timesheets/logs not documented	1
Suspension and debarment	1